

# FACT SHEET

## 2015 Filing Season: VITA/TCE Training & Site Products



August 2014

*This document provides information regarding 2014 volunteer training and site materials for the 2015 filing season.*

### Background

IRS is committed to offering technically accurate, timely, and relevant electronic and printed products for internal and external use. These products support the leveraged approach to meet taxpayer needs for tax education and assistance through a network of partnerships with national and local organizations and businesses. Benefits to taxpayers also include more accurate return preparation in our volunteer program.

### Update on Scope and Certification Changes

- The following scope changes/updates were approved for the 2015 Filing Season:
  - Simple royalty income received on a Form 1099-Misc (Advanced)
  - Wash Sales (Advanced)
  - Medicaid Waiver payments (Basic)
  - Clarification on Roth IRA distribution
  - Cancellation of credit card debt will be removed from the Cancellation of Debt (COD) curriculum and inserted in the Advanced curriculum.
    - This is a temporary change due to the majority of the COD module (principal residence indebtedness) being affected by the legislative extenders.
- The Basic test is now a prerequisite for the Foreign Students and Scholar test. This test cannot be taken until the Basic certification has been completed.

### Available Training & Site Products for 2015 Filing Season (\*denotes electronic product)

- Pub. 4480, *VITA/TCE Link & Learn Taxes Training Kit* – contains Pub. 4012 (*Volunteer Resource Guide*), Form 6744 (*VITA/TCE Volunteer Assistor's Test/Retest*), & Pub. 5157 (*ACA Training Supplement*) **Note: Pub. 4480 will be the only training kit offered.**
- Pub. 4012, *Volunteer Resource Guide* (standalone)
- Pub. 5051 (CD)\*, *VITA/TCE Electronic Training Materials* (standalone)

This CD Rom will contain Pubs. 4012, 5157, 4491 *VITA/TCE Training Guide* (revised), 4491-W *VITA/TCE Problems and Exercises* (revised), 4942 *VITA/TCE Cancellation of Debt & Health Savings Accounts*, 4961 *Volunteer Standards of Conduct (Ethics)*, 4704-FS (*Foreign Student and Scholar Volunteer Test*), 4695(PR) (*VITA/TCE Puerto Rico Volunteer Test*), Forms 6744, and 13614-C EN and SP (*Intake/Interview & Quality Review Sheet*). **Note: Pub 5051(CD) is available to those that have CD/DVD drives and would like to have copies of all the training products in one place. To link to other products, access to the website is necessary.**

- Pubs 4491 and 4491-W **Note: Volunteers must contact their Relationship Managers to order hardcopies of the 2013 evergreen version for new volunteers. The revised, electronic copies contain minimal tax law updates. The updates and the corresponding page numbers will be shared with employees and volunteers in the Publication 4491-X (*VITA/TCE Training Supplement – Electronic Format*) and posted on the IRS.gov Partner page.**

- Publication 4961, *VITA/TCE Volunteer Standards of Conduct - Ethics Training*\*. This training explains the six Volunteer Standards of Conduct and the consequences of failure to comply with the standards.
- Publication 1084, *Site Coordinator's Handbook*\*. This handbook provides guidance on effective site operations for the VITA/TCE programs.
- Publication 5088, *Site Coordinator Training*\*. This course explains changes and updates to SPEC Quality Site Requirements, Volunteer Standards of Conduct, and Oversight of the VITA/TCE programs.
- Publication 5101, *Intake/Interview and Quality Review Training*\*. This course details the correct Intake/Interview & Quality Review Process and how to use Form 13614-C, Intake/Interview & Quality Review Sheet, to prepare and quality review returns.

## General Information about Training Products

- Electronic files of training and site products will be accessible on the IRS website by October 3, 2014.
- Publication 4491 and Publication 4491-W are evergreen products that may require minimal tax law updates. Any updates and revisions will be made electronically. Furthermore, revisions are anticipated to be minimal and will not affect the usefulness of the printed product for reference. The updates and the corresponding page numbers will be shared with employees and volunteers via the IRS.gov Partner Page and in the Publication 4491-X. **Note: Evergreen products should be maintained at the end of the filing season and used again the next filing season.**

**Special Note:** The year 2013 was the last year these products were printed. They are only available electronically. There are limited copies of the 2013 evergreen version available for new volunteers. Partners may not order these products through the Computer Assisted Publishing System (CAPS) or Form 2333-X. Partners should contact their Relationship Managers to order these copies on their behalf.

- Printed products ordered between October 16 and December 17 will ship from the vendor beginning the week of November 10 through the week ending January 9. Orders **must be placed in CAPS by December 17** in order to receive printed products prior to the start of the filing season. Orders placed **after** the **December 17** date will ship from the National Distribution Center (NDC) in 7 to 10 business days.

### CAPS Order Entry and Shipping Schedule

Orders approved in CAPS by SPEC by 7:00 pm ET on Wednesday...	...can expect delivery to begin during the week of...
October 15, 2014	November 10, 2014
October 22, 2014	November 17, 2014
October 29, 2014	November 24, 2014
November 5, 2014	December 5, 2014
November 12, 2014	December 12, 2014
November 19, 2014	December 19, 2014
<b>No activity the week of November 24 due to the Thanksgiving Holiday</b>	
December 5, 2014	December 29, 2014
December 10, 2014	January 2, 2015
December 17, 2014	January 12, 2015
<b>After December 18, 2014</b>	<b>You must allow at least one week for the vendor to send the remaining products to NDC. Then orders will ship from the NDC within 7 to 10 business days.</b>

## Fact Sheet – 2014 VITA/TCE Training & Site Materials

- Emergency printed product orders will not be processed and can be satisfied with the electronic products available on IRS.gov.
- Link and Learn Taxes and the Practice Lab will be available on Friday, November 7, 2014.
- Understanding Taxes will be available on Friday, December 8, 2014.
- Publication 4491-X will contain any corrections to the training publications or updates to expired tax law.
- NDC has a number of prior year 2013 products available for sites that prepare prior year returns or use these items for training purposes. All items listed below will be available until February 2015 with the exception of the Publication 17, which will be available until December 2014. Prior year items should be ordered using the Form 2333-X.
  - P 4012
  - P 5051 CD
  - F 13614 C
  - F 13614 SP
  - P 17
- Publication 17 is not normally available for training. Volunteers and partners are encouraged to use the Interactive Tax Assistant on the IRS web site until printed copies of the Publication 17 become available.
- SPEC has implemented its eMigration Strategy to convert training products to electronic and ePublication formats, which is accessible on most mobile and tablet devices.

Product	Electronic only	ePublication (if approved)	PDF on irs.gov (Y/N)
Pub 4491	2015	2015	Y
Pub 4491W	2015	TBD	Y
Pub 6744	2017	TBD	Y
Pub 4961	2017	TBD	Y
Pub 4012	2018	2015	Y
Pub 4011	2018	TBD	Y

- 2013 was the last year we printed the P4491 and P4491-W
- 2016 will be the last year we print the F6744 and P4961
- 2017 will be the last year we print the P4012 and P4011 (*Foreign Student and Scholar Volunteer Resource Guide*)

## Update on Volunteer Site Materials

- Electronic only files of site products will be accessible on the IRS website by October 3, 2014. These include:
  - Pub.1084, *Volunteer Site Coordinator's Guide*
  - Pub. 3189, *Volunteer e-file Administration Guide*
  - Pub. 4396-A, *Partner Resource Package*
- Publication 5052 (CD), *Volunteer Site Assistance Guides* will contain Publications 1084, 3189, 1345 (*Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*), and 3112 (*IRS e-File Application and Participation*).
- Limited quantities of the Document 13123 (Volunteer ID Holder) are available. Partners may not order this product through CAPS or Form 2333-X. Partners should contact their Relationship Managers to order on their behalf.